

ABSTRACT OF THE DISCLOSURE

A headphone section 10 having microphone elements 14L, 14R for detecting a sound around the user and signal acoustic transducing elements 15L, 15R with a function as a sound source for canceling the sound around the user housed in the headphone boxes 13L, 13R and a control circuit section 20 that comprises a noise canceling headphone together with the headphone section 10 are separately configured. The control circuit section 20 is adjusted in such a manner that variation can be reduced and predetermined frequency characteristics and gain characteristics are achieved at a predetermined frequency. To the headphone section 10, gain adjusting sections 16L, 16R are equipped.